

# Oklahoma State Department of Education

## Office of Federal Programs

### 2020-2021 Local Educational Agency (LEA) Risk Assessment Profile

In an effort to adhere to the administrative rules in the Code of Federal Regulations 2 CFR 200.205, the Office of Federal Programs has established guidelines for LEA risk assessment pertaining to programmatic and fiscal requirements. Excepting Title I allocations, all data gathered is from the previous year.

#### Fiscal Risk Factors

1. Subrecipient (LEA) Award Size	Points	Multiplier
<i>Did the LEA receive a Title I allocation less than \$1,000,000?</i>	0	None
<i>Did the LEA receive a Title I allocation between \$1,000,000 and \$10,000,000?</i>	3	x2 if points assigned in any other risk category (maximum of 6 points)
<i>Did the LEA receive a Title I allocation between \$11,000,000 and \$20,000,000?</i>	5	x2 if points assigned in any other risk category (maximum of 10 points)

2. Ability to implement statutory and regulatory requirements	Points	Description
<i>At the end of the previous year monitoring period, did the LEA fail to meet all the consolidated monitoring requirements?</i>	5 or 10	<b>5 points-</b> LEA was not in compliance by the established deadline but submitted acceptable Corrective Action Plans within the allotted timeframe. <b>10 points-</b> LEA was found to be non-compliant in ten or more areas or was not in compliance and failed to submit acceptable Corrective Action Plans within the allotted timeframe.

<b>3. Financial Stability and Fiscal Assessment</b>	<b>Points</b>	<b>Multiplier</b>
<i>Did the LEA fail to meet Maintenance of Effort in the previous year?</i>	<b>4</b>	None
<i>Did the LEA lose 2<sup>nd</sup> year carryover funds in the previous year?</i>	<b>3</b>	x2 if amount lost was greater than 10% of the initial allocation
<i>Did the LEA lose excess 1<sup>st</sup> year carryover funds in the previous year?</i>	<b>2</b>	x2 if amount lost was greater than 3% of the initial allocation

<b>4. Non-public schools</b>	<b>Points</b>	<b>Multiplier</b>
<i>Was the LEA required to consult with non-public schools?</i>	<b>1</b>	X2 if the LEA is required to consult with more than two non-public schools

<b>5. Findings from Independent Audits</b>	<b>Points</b>	<b>Multiplier</b>
<i>Did the LEA have an audit finding reported in the previous fiscal year?</i>	<b>5</b>	None

<b>6. 120/45 Day Rule</b>	<b>Points</b>	<b>Multiplier</b>
<i>Did the LEA violate the 120/45 day application submission rule in the previous year?</i>	<b>3</b>	None

<b>7. Fiscal Management and Responsibility</b>	<b>Points</b>	<b>Multiplier</b>
<i>Did the LEA submit late claims after August 1?</i>	<b>2</b>	None
<i>Did the LEA fail to submit applications by the established deadline?</i>	<b>1</b>	X3 if application was submitted later than January 1.
<i>Did the LEA fail to close out by the due date of September 1?</i>	<b>1</b>	None

<b>8. Quality of Management System (timely submission of required SDE reports)</b>	<b>Points</b>	<b>Multiplier</b>
<i>Did the LEA fail to submit its annual Oklahoma Cost Accounting System (OCAS) data to the Financial Accounting Office by the September 1, current fiscal year deadline?</i>	<b>1</b>	None
<i>Did the LEA fail to submit its Independent Audit Report to the Financial Accounting Office by the deadline?</i>	<b>5</b>	None

<b>9. General Fund Balance</b>	<b>Points</b>	<b>Multiplier</b>
<i>Did the LEA end the previous fiscal year in a negative general fund balance?</i>	<b>10</b>	None

**Programmatic Risk Factors**

<b>10. Violation reports from the Office of Civil Rights (OCR)</b>	<b>Points</b>	<b>Multiplier</b>
<i>Did the LEA have any civil rights violations reported to OCR based on the most recent available data?</i>	<b>5</b>	None

<b>11. Legal Assessment</b>	<b>Points</b>	<b>Multiplier</b>
<i>Did any legal and/or formal complaint action or investigation pertaining to the LEA funds have been conducted in the previous year?</i>	<b>4</b>	None

12. Low Performing Schools (to begin in FY20)	Points	Description
Does the LEA operate sites that are considered "failing/low-performing" per the state issued report card?	3	<p>Points will be awarded in the following manner-</p> <ul style="list-style-type: none"> <li>• Single-site districts will be awarded points if the site is failing</li> <li>• LEAs in which each grade level is served by a single site will be awarded points if two or more sites served with federal funds are failing</li> <li>• LEAs in which a grade span (elementary, middle, or high) is served by multiple sites will be awarded points if 50% or more of the sites served with federal funds in any single grade-span are failing</li> </ul>

13. Change in Administration	Points	Multiplier
Did the LEA have a change in superintendent in the past year?	3	None

14. Other Factors to Consider as High Risk	Points	Description
Did the LEA pose any other risk factors not otherwise identified in this tool?	1-10	<p>Office of Federal Programs leadership may, at their discretion, assign between 1 and 10 points to an LEA for identified risk factors not previously identified in this tool or for unique situations that may have arisen in the previous year. The rationale for any points assigned in this category will be noted in the LEA Risk Assessment Ranking Tool.</p>

Each LEA will be ranked per the preceding rubric at the end of the fiscal year and assigned to one of the following risk categories. Assignment is based on a peer-referenced model of LEA comparison.

Risk Category	Level of Support	
	LEA in scheduled monitor year	LEA not in scheduled monitor year
Low	LEA will be desk monitored with OSDE technical assistance	No LEA requirements
Medium	LEA will be desk monitored with OSDE technical assistance	No LEA requirements
High	LEA will be site monitored	LEA monitor status (i.e. no requirements, desk monitoring, site monitoring) will be established on a case-by-case basis by OFP leadership. Reasons for the determination will be noted in the LEA Risk Assessment Ranking Tool.

If a non-Federal entity fails to comply with Federal statutes, regulations or the terms and conditions of a Federal award, the Federal awarding agency or pass-through entity may impose additional conditions, as described in *OMB § 200.207- Specific Conditions*. If the Federal awarding agency or pass-through entity determines that noncompliance cannot be remedied by imposing additional conditions, the Federal awarding agency or pass-through entity may take one or more of the following actions, as appropriate in the circumstances:

- a) *Temporarily withhold cash payments pending correction of the deficiency by the non-Federal entity or more severe enforcement action by the Federal awarding agency or pass-through entity.*
- b) *Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance.*
- c) *Wholly or partly suspend or terminate the Federal award.*
- d) *Initiate suspension or debarment proceedings as authorized under 2 CFR Part 180 and Federal awarding agency regulations (or in the case of a pass-through entity, recommend such a proceeding be initiated by a Federal awarding agency).*
- e) *Withhold further Federal awards for the project or program.*
- f) *Take other remedies that may be legally available.*

**[OMB, § 200.338 Remedies for noncompliance]**

